PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION – JSC
Address: No. 43 Mac Dinh Chi Street, Da Kao Ward, District 1, HCM City

FORM B 01-DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

CONSOLIDATED BALANCE SHEET

As at 31 December 2024

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
A - CURRENT ASSETS (100=110+120+130+140+150)	**100**		**13,221,907,121,242**	**9,565,106,752,268**
I. Cash and cash equivalents	**110**	**VI.1**	**1,004,878,941,648**	**1,241,561,362,115**
1. Cash	111		741,843,040,728	574,781,435,783
2. Cash equivalents	112		263,035,900,920	666,779,926,332
II. Short-term financial investments	**120**	**VI.7**	**9,464,000,000,000**	**5,385,000,000,000**
1. Trading securities	121		-	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		9,464,000,000,000	5,385,000,000,000
III. Short-term receivables	**130**		**655,552,404,147**	**642,215,358,351**
1. Short-term trade receivables	131	VI.2	276,247,523,509	432,251,479,566
2. Short-term advances to suppliers	132		228,803,229,621	56,288,686,447
3. Short-term inter-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	VI.3	375,289,504,521	377,802,561,892
7. Provision for short-term doubtful debts (*)	137		- 224,787,853,504	- 224,127,369,554
8. Deficits in assets awaiting solution	139	VI.4	-	
IV. Inventories	**140**	**VI.5**	**1,730,684,831,761**	**1,910,840,607,214**
1. Inventories	141		1,731,334,756,236	1,942,109,074,750
2. Provision for devaluation of inventories (*)	149		- 649,924,475	- 31,268,467,536
V. Other short-term assets	**150**		**366,790,943,686**	**385,489,424,588**
1. Short-term prepayments	151	VI.13	8,847,530,205	33,978,366,057
2. Value added tax deductibles	152		357,943,413,481	310,224,881,046
3. Taxes and other receivables from the State budget	153		-	41,286,177,485
4. Government bond sale and repurchase transactions	154		-	-
5. Other short-term assets	155		-	-
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)	**200**		**3,308,986,559,317**	**3,744,153,277,315**

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
I. Long-term receivables	210		1,125,000,000	876,100,000
1. Long-term trade receivables	211	VI.2	-	-
2. Long-term advances to suppliers	212		-	-
3. Operating capital contributed to dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loans receivable	215		-	-
6. Other long-term receivables	216	VI.3	1,125,000,000	876,100,000
7. Provision for long-term doubtful debts (*)	219		-	-
II. Fixed assets	220		2,713,295,776,949	2,988,445,788,293
1. Tangible fixed assets	221	VI.8	1,854,186,924,382	2,154,198,652,529
- Cost	222		11,634,101,604,510	11,574,815,724,954
- Accumulated depreciation (*)	223		- 9,779,914,680,128	- 9,420,617,072,425
2. Finance lease assets	224	VI.9	-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible assets	227	VI.10	859,108,852,567	834,247,135,764
- Cost	228		1,220,829,677,992	1,182,099,652,534
- Accumulated amortisation (*)	229		- 361,720,825,425	- 347,852,516,770
III. Investment property	230	VI.11	180,772,898,610	190,456,645,571
- Cost	231		317,953,542,202	317,953,542,202
- Accumulated depreciation (*)	232		- 137,180,643,592	- 127,496,896,631
IV. Long-term assets in progress	240	VI.6	87,307,339,536	261,326,265,034
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		87,307,339,536	261,326,265,034
V. Long-term financial investments	250	VI.7	34,189,383,462	33,359,983,256
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures, associates	252		30,589,383,462	29,759,983,256
3. Equity investments in other entities	253		20,502,000,000	20,502,000,000
4. Provision for impairment of long-term financial investments (*)	254		- 16,902,000,000	- 16,902,000,000
5. Held-to-maturity investments	255		-	-
VI. Other long-term assets	260		292,296,160,760	269,688,495,161
1. Long-term prepayments	261	VI.13	67,439,702,684	57,616,661,429
2. Deferred tax assets	262	VI.20	73,905,277,954	59,981,494,127

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
3. Long-term reserved spare parts	263	VI.5	128,013,698,990	129,152,858,473
4. Other long-term assets	268		22,937,481,132	22,937,481,132
5. Goodwill	269		-	-
TOTAL ASSETS (270=100+200)	**270**		**16,530,893,680,559**	**13,309,260,029,583**
C - LIABILITIES (300=310+330)	**300**		**5,294,932,178,518**	**1,764,060,255,739**
I. Current liabilities	**310**		**5,071,201,066,122**	**1,484,492,945,240**
1. Short-term trade payables	311	VI.15	688,886,512,753	768,442,429,490
2. Short-term advances from customers	312		216,889,576,593	124,312,355,882
3. Taxes and amounts payable to the State budget	313	VI.12	51,976,470,333	6,127,123,790
4. Payables to employees	314		177,244,325,956	164,498,016,812
5. Short-term accrued expenses	315	VI.16	164,354,088,518	239,514,869,880
6. Short-term inter-company payables	316		-	-
7. Payables relating to construction contracts under percentage of completion method	317		-	-
8. Short-term unearned revenue	318	VI.18	18,181,819	18,181,819
9. Other current payables	319	VI.17	26,996,864,871	71,840,876,194
10. Short-term loans and obligations under finance leases	320	VI.14	3,422,025,863,029	-
11. Short-term provisions	321	VI.19	253,973,730,976	8,176,000,000
12. Bonus and welfare funds	322		68,835,451,274	101,563,091,373
13. Price stabilization fund	323		-	-
14. Government bond sale and repurchase transactions	324		-	-
II. Long-term liabilities	**330**		**223,731,112,396**	**279,567,310,499**
1. Long-term trade payables	331	VI.15	-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333	VI.16	-	-
4. Inter-company payables regarding operating capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336	VI.18	-	-
7. Other long-term payables	337	VI.17	2,807,058,000	2,219,808,500
8. Long-term loans and obligations under finance leases	338	VI.14	-	-
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred tax liabilities	341		132,540,000,000	132,540,000,000
12. Long-term provisions	342	VI.19	-	102,177,312,389

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
13. Scientific and technological development fund	343		88,384,054,396	42,630,189,610
D - EQUITY (400=410+430)	**400**		**11,235,961,502,041**	**11,545,199,773,844**
I. Owner's equity	**410**	**VI.21**	**11,235,961,502,041**	**11,545,199,773,844**
1. Owner's contributed capital	411		3,914,000,000,000	3,914,000,000,000
- Ordinary shares carrying voting rights	*411a*		*3,914,000,000,000*	*3,914,000,000,000*
- Preference shares	*411b*		-	-
2. Share premium	412		21,179,913,858	21,179,913,858
3. Convertible options	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares (*)	415		- 2,296,824,120	- 2,296,824,120
6. Assets revaluation reserve	416		-	-
7. Foreign exchange reserve	417		-	-
8. Investment and development fund	418		4,599,179,502,370	4,599,179,502,370
9. Enterprise reorganisation support fund	419		-	-
10. Other reserves	420		-	-
11. Retained earnings	421		2,526,479,741,905	2,838,340,934,833
- Retained earnings accumulated to the prior year end	*421a*		*2,048,700,696,050*	*2,435,451,267,470*
- Retained earnings of the current year	*421b*		*477,779,045,855*	*402,889,667,363*
12. Construction investment fund	422		-	-
13. Non-controlling interests	429		177,419,168,028	174,796,246,903
II. Other resources and funds	**430**	**VI.22**	-	-
1. Subsidised funds	431		-	-
2. Funds for fixed assets acquisition	432		-	-
TOTAL RESOURCES (440=300+400)	440		**16,530,893,680,559**	**13,309,260,029,583**

TP .HCM, date 24/11

Preparer	Chief Accountant	Executive Officer
Hoang Thi Lan Anh	Le Hong Quan	Tran Thi Phuong Thao

M.S.D.N: 0303165480 - C.T.C.P
TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ CÔNG TY CỔ PHẦN
QUẬN 1 - TP. HỒ CHÍ MINH

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION – JSC
Address: No. 43 Mac Dinh Chi Street, Da Kao Ward, District 1, HCM City

FORM B 02-DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2024 to 31 December 2024

Unit: VND

ITEMS	Codes	Notes	Quarter IV		Accumulated from the beginning of the year	
			2024	2023	2024	2023
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VII.1	3,166,512,759,228	3,410,805,751,549	13,657,031,176,628	13,719,510,012,331
2. Deductions	02	VII.2	2,474,437,005	28,984,739,435	160,888,952,925	150,324,493,920
3. Net revenue from goods sold and services rendered (10=01-02)	10		3,164,038,322,223	3,381,821,012,114	13,496,142,223,703	13,569,185,518,411
4. Cost of sales	11	VII.3	2,771,233,133,009	3,049,542,048,748	11,598,062,195,456	11,917,438,631,877
5. Gross profit from goods sold and services rendered (20=10-11)	20		392,805,189,214	332,278,963,366	1,898,080,028,247	1,651,746,886,534
6. Financial income	21	VII.4	129,610,547,154	175,136,785,137	369,109,752,410	457,576,170,227
7. Financial expenses	22	VII.5	30,794,610,533	12,716,313,095	65,028,684,735	71,157,838,669
- In which: Interest expense	23		*25,512,074,107*	4,352,665,281	*47,838,183,679*	*50,638,299,383*
8. Share of net profit from joint-ventures, associates	24		1,541,731,648	372,432,205	2,649,700,205	2,664,912,263
9. Selling expenses	25	VII.8	221,733,778,706	228,046,491,776	872,259,685,765	848,444,338,144
10.General and administration expenses	26	VII.8	203,374,631,239	149,542,446,955	594,128,330,842	502,354,622,004
11.Operating profit(30=20+(21-22)+24-(25+26))	30		68,054,447,538	117,482,928,882	738,422,779,520	690,031,170,207
12.Other income	31	VII.6	6,561,800,646	4,852,115,203	12,791,842,667	11,025,864,376

ITEMS	Codes	Notes	Quarter IV		Accumulated from the beginning of the year	
			2024	2023	2024	2023
1	2	3	4	5	6	7
13.Other expenses	32	VII.7	4,864,616,294	8,202,274,391	8,336,263,370	10,090,505,890
14.Profit from other activities(40=31-32)	40		1,697,184,352	(3,350,159,188)	4,455,579,297	935,358,486
15.Accounting profit before tax(50=30+40)	50		69,751,631,890	114,132,769,694	742,878,358,817	690,966,528,693
16.Current corporate income tax expense	51	VII.10	43,980,721,124	(27,345,134,245)	146,385,855,010	13,372,912,552
17.Deferred corporate tax expense	52	VII.11	(14,811,289,836)	34,503,805,960	(13,923,783,827)	134,569,393,810
18.Net profit after corporate incometax (60=50-51-52)	60		40,582,200,602	106,974,097,979	610,416,287,634	543,024,222,331
19.Profit after tax attributable to Parent Company	61		36,134,809,846	107,693,346,878	593,892,856,654	532,673,863,651
20.Profit after tax attributable to non-controlling shareholders	62		4,447,390,756	(719,248,899)	16,523,430,981	10,350,358,680
21.Basic earnings per share	70		15	116	1,221	1,063
22.Diluted earnings per share (*)	71		-	-	-	-

TP. HCM, date 24/1/25

Preparer	Chief Accountant	Executive Officer
Hoang Thi Lan Anh	Le Hong Quan	Tran Thi Phuong Thao

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION -
Address: No. 43 Mac Dinh Chi Street, Da Kao Ward, District 1, HCM City

FORM B 03-DN/HN
(Issued under Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Financ

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2024 to 31 December 2024

Unit: VND

ITEMS	Codes	Accumulated from the beginning of the year to the end of this quarter	
		From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
1	2	4	5
I. Cash flows from operating activities			
1. Profit before tax	01	**742,878,358,817**	**690,966,528,693**
2. Adjustments for:			
- Depreciation and amortisation of fixed assets and investment properties	02	389,932,082,953	403,299,829,923
- Provisions	03	113,662,359,476	10,833,633,304
- Foreign exchange losses arising from translating foreign currency items	04	118,682,237	(8,378,593,534)
- Gain from investing activities	05	(345,641,686,640)	(452,122,430,597)
- Interest expense	06	47,838,183,679	50,638,299,383
- Other adjustments	07		
3. Operating profit before movements in working capital	**08**	**948,787,980,522**	**695,237,267,172**
- Increase, decrease in receivables	09	(45,499,431,619)	(184,328,019,183)
- Increase, decrease in inventories	10	211,913,477,997	2,089,951,570,430
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	71,674,896,344	(1,085,163,111,807)
- Increase, decrease in prepaid expenses	12	15,307,794,597	(34,434,348,922)
- Decreases in trading securities	13		
- Interest paid	14	(47,011,322,173)	(67,542,960,348)
- Corporate income tax paid	15	(64,714,670,263)	(346,280,879,674)
- Other cash inflows	16	271,908,916	
- Other cash outflows	17	(159,710,588,459)	(229,165,044,347)
Net cash generated by operating activities	***20***	***931,020,045,862***	***838,274,473,321***
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(72,941,935,611)	(164,856,309,985)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	523,609,091	166,225,187
3. Cash outflow for lending, buying debt instruments of other entities	23	(17,258,000,000,000)	(9,615,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	13,179,000,000,000	11,110,000,000,000
5. Equity investments in other entities	25		
6. Cash recovered from investments in other entities	26		
7. Interest earned, dividends and profits received	27	310,554,750,405	418,411,709,674
Net cash (used in)/generated by investing activities	***30***	**(3,840,863,576,115)**	**1,748,721,624,876**
III.Cash flows from financing activities			
1. Proceeds from share issue and owners' contributed capital	31	-	-
2. Capital withdrawals, buy-back of issued shares	32		
3. Proceeds from borrowings	33	5,273,536,976,529	1,291,462,500,000
4. Repayment of borrowings	34	(1,851,511,113,500)	(1,990,236,085,585)

ITEMS	Codes	Accumulated from the beginning of the year to the end of this quarter	
		From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
1	2	4	5
5. Repayment of obligations under finance leases	35		
6. Dividends and profits paid	36	(745,681,113,100)	(2,738,880,797,100)
Net cash generated by/(used in) financing activities	*40*	2,676,344,749,929	(3,437,654,382,685)
Net decreases in cash (50=20+30+40)	50	(233,498,780,324)	(850,658,284,488)
Cash and cash equivalents at the beginning of the year	60	1,241,561,362,115	2,083,841,053,069
Effects of changes in foreign exchange rates	61	(3,183,640,143)	8,378,593,534
Cash and cash equivalents at the end of the year (70=50+60+61)	70	1,004,878,941,648	1,241,561,362,115

TP .HCM, date 24/1/25

Preparer	Chief Accountant	Executive Officer
Hoang Thi Lan Anh	Le Hong Quan	Tran Thi Phuong Thao

M.S.D.N: 0301654169 C.T.C.P TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ CÔNG TY CỔ PHẦN QUẬN 1 - TP. HỒ CHÍ MINH

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORAT
Address: No. 43 Mac Dinh Chi Street, Da Kao Ward, District 1, HCM Cit
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FORM B 09-DN/HN
(Issued under Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

From 01 January 2024 to 31 December 2024

I. Business operations characteristics	
1. Structure of ownership	Joint Stock Company
2. Operating field	Industrial and commercial production
3. Operating industry	Production and trade in fertilizer, liquid ammonia, industrial gas and other chemicals
4. Normal production and business cycle	
5. Characteristics of the business activities in the fiscal year which have impact on the financial statements	
6. The Corporation's structure	
Total number of subsidiaries:	
+ Number of consolidated subsidiaries:	4 companies
+ Details of significant subsidiaries to be consolidated:	
- Northern Petroleum Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Central Petroleum Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Southeast PetroVietnam Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Southwest Petrochemical and Fertilizer Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
+ Details of associates of the Corporation	
- PetroVietnam Urban Development Joint Stock Company (PVC-Mekong)	
Ownership interest rate: 35.63%	
- Vietnam Petrochemical and Fiber Joint Stock Company (VNPoly)	
Ownership interest rate: 25.99%	
- Phu My Fertilizer Packaging Joint Stock Company	
Ownership interest rate: 43.34%	
II. Financial year, accounting currency convention	
1. Financial year	Begins on 01 January and ends on 31 December
2. Currency used in accounting	Vietnameses Dong (VND)
III. Standards and applicable accounting policy	
1. Applicable accounting policies	Perpetual method
2. Declaration of compliance with accounting standards and accounting policy	
IV. Applicable accounting policy	
1. Principles for recording cash and cash equivalents: Methods of converting other currencies into currencies used in accounting	Cash and cash equivalents at the fund, short-term investments, or highly liquid investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2. Types of exchange rates applied in accounting	Straight-line method
3. Principles for determining the actual interest rate (also referred as the effective interest rate) used to discount cash flows	
4. Principles for recording cash and cash equivalents	
5. Principles for recording financial investments:	
- For investments in subsidiaries, associates and equity invesments in joint ventures:	
- Short-term securities investments;	
- Other short-term and long-term investments	These investments are recorded starting from the date of purchase and are determined at the original value at the original price. Provision for other long-term investments shall comply with current regulations.
- Method of making the provision for short-term and long-term investment losses	
6. Principles for recording receivables	
7. Principles for recording inventory:	
- Principles for recording inventory	Historical cost
- The method of calculating the value of inventory	Weighted average
- Method of inventory accounting	Perpetual inventory method
- Methods of making provision against devaluation of goods in stock	
8. Principles for fixed assets, investment property:	
- Principles for recording fixed assets (tangible, intangible, financial lease)	Historical cost
- Depreciation method of fixed assets (tangible, intangible, financial lease)	Straight-line method
- Principles for recording investment property	
- Depreciation method of investment property	
9. Principles for Business Cooperation Contract (BCC)	
10. Principles of deferred enterprise income tax	
11. Principles for recording prepaid expenses	By value and usage time
12. Principles for recording liabilities	
13. Principles for recording loans and finance lease liabilities	
14. Principles for recording and capitalizing borrowing expenses:	
- Principles for recording borrowing costs	
- The capitalization ratio used to determine the capitalized borrowing costs in the year;	
15. Principles for recording accrual expenses	
16. Principles and method of recording provisions payable	Payable provisions are recognized when the Corporation has a present obligation as a result of a past event, and it is probable that the Corporation will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.
17. Principles for recording unearned revenue	
18. Principles for recording convertible bonds	

19. Principles for recording owner's equity:	The Corporation's business capital includes capital from contributing shareholders and self-supplemented capital from annual profits as decided by the Board of Directors. The fund is formed from the distribution of profits from business activities after deducting corporate income tax. The appropriation of funds shall comply with the decisions of the Corporation's Board of Directors. Funds set aside in the period include: investment and development fund and bonus and welfare fund
- Principles for recording the owner's contributed capital, share premium and other owners capital	
- Principles for recording asset revaluation differences	
- Principles for recording exchange rate differences	
- Principles for recognizing retained earnings	
20. Principles and methods of revenue recognition:	Revenue is recognised when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company. Revenue from the sale of goods is recognised when the Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods
- Sales revenue;	
- Revenue from service provision	
- Revenue from financial activities	
- Construction contract revenue	
21. Accounting principles of sale deductions	
22. Accounting Principles for the cost of goods sold	
23. Accounting principles and method of recording financial expenses	
24. Accounting principles for selling and general and administrative expenses	
25. Principles and methods of recording current corporate income tax expenses and deferred corporate tax expense	
26. Principles and methods of preparation of consolidated financial statements	
+ Methods of excluding inter-company transactions	All major operations and balances between the parent company and its subsidiaries are eliminated when consolidating financial statements
+ Method of recognizing the of non-controlling interests	Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination.

VI- Additional information for the items presented in the Consolidated Balance Sheet				
1. Cash	12/31/2024		01/01/2024	
- Cash on hand	3,977,349,115		2,657,500,348	
- Bank demand deposits	737,865,691,613		572,123,935,435	
- Cash in transit	-		-	
- Cash equivalents	263,035,900,920		666,779,926,332	
Total	1,004,878,941,648		1,241,561,362,115	
2. Trade receivables	12/31/2024		01/01/2024	
a. Short-term trade receivables	276,247,523,509		432,251,479,566	
Kumsung Enc Co., Ltd	-		50,007,500,000	
Minh Dung Trading and Services Co., Ltd	19,513,127,719		46,222,847,421	
Hung Thanh VTNN Co., Ltd	61,557,615,000		40,658,619,230	
Tuan Vu Fertilizer Transport Company Limited	11,764,426,870		31,999,880,000	
Minh Khoa Trading and Services Co., Ltd	18,620,947,207		31,587,378,570	
Tran Thi Ngoan Co., Ltd	27,710,308,347		-	
Kim Hoang Dong Thap Co., Ltd	12,212,775,456		-	
Others	124,868,322,910		231,775,254,345	
- In which: Receivables from related parties	*34,794,284,231*		*25,915,123,010*	
PetroVietnam Transportation Corporation (PVTrans)	-		*19,533,730*	
PetroVietnam Ca Mau Fertilizer Joint Stock Company (PVCFC)	*32,048,231,131*		*19,670,906,460*	
Binh Son Refining and Petrochemical Joint Stock Company	*1,325,085,200*		-	
PetroVietnam Gas Joint Stock Corporation (PVGas)	-		*4,803,714,920*	
Vietnam Petrochemical and Fiber JSC (VNPOLY)	*1,420,967,900*		*1,420,967,900*	
3. Other receivables	12/31/2024		01/01/2024	
a. Other short-term receivables	375,289,504,521		377,802,561,892	
- Receivable from employees	940,999,101			
- Deposits and mortgages	349,600,000		42,000,000	
- Other receivables	373,998,905,420		377,760,561,892	
b. Other long-term receivables	1,125,000,000		876,100,000	
- Deposits and mortgages	1,125,000,000		876,100,000	
- Other receivables				
Total	376,414,504,521		378,678,661,892	
4. Shortage in Assets	12/31/2024		01/01/2024	
a. Cash	-			
b. Inventories	-			
c. Fixed assets	-			
d. Other assets	-		-	
Total	-		-	
5. Inventories	12/31/2024		01/01/2024	
A. Inventories	Cost	Provision	Cost	Provision
- Goods in transit	139,685,656,142		70,606,174,026	
- Raw materials	450,474,860,815	(4,211,883)	309,731,169,770	(73,056,320)
- Tools and supplies	3,318,219,366		7,276,696,097	
- Work in progress	19,264,251,889		75,591,581,221	
- Finished goods	943,696,846,544	(645,712,592)	1,212,216,519,901	(30,883,284,630)
- Merchandise	174,894,921,480		266,686,933,735	(312,126,586)
Total	1,731,334,756,236	(649,924,475)	1,942,109,074,750	(31,268,467,536)
B. Long-term spare parts	Cost	Provision	Cost	Provision
- Spare parts	128,013,698,990		129,152,858,473	
Total	128,013,698,990	-	129,152,858,473	-

6. Long-term assets in progress	12/31/2024	01/01/2024
a. Long-term work in progress	-	-
b. Long-term construction in progress	87,307,339,536	261,326,265,034
- Tay Ninh warehouse	29,132,052,943	29,120,068,273
- Project to increase capacity of NH3 plant, DPM plant and build NPK production line	-	137,760,601,166
- Apartment buildings for employees	8,985,670,000	1,265,670,000
- Warehouse containing 20,000 tons NPK fertilizer finished goods	-	36,342,070,618
- Replacement and installation of Supercups tray for 20R1001 - 2025 overhaul of Phu My Fertilizer Plant	-	11,365,026,465
- Replacement and installation of Supercups tray for 20R1001 - 2025 overhaul of Phu My Fertilizer Plant	5,686,838,182	
- Project of replacement and installation of car lift at building No. 43 Mac Dinh Chi street	7,568,078,000	
- Project to replace and install car lift for building 43MDC	35,934,700,411	45,472,828,512
Total	**87,307,339,536**	**261,326,265,034**

VI- Additional information for the items presented in the Consolidated Balance Sheet

7. Financial investments				
	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
A. Trading securities	-	-	-	-
B. Held-to-maturity investments	9,464,000,000,000	-	5,385,000,000,000	-
B1. Short-term	***9,464,000,000,000***	-	***5,385,000,000,000***	-
+ Term deposits	9,464,000,000,000	-	5,385,000,000,000	-
+ Bonds				
+ Other investments				
B2. Long-term	-	-	-	-
+ Term deposits				
+ Bonds				
+ Other investments				
C. Investments in other entities	**51,091,383,462**	**(16,902,000,000)**	**50,261,983,256**	**(16,902,000,0**
C1. Investments in subsidiaries	-	-	-	-
C2. Investments in joint ventures, associates	***30,589,383,462***	-	***29,759,983,256***	-
+ PetroVietnam Urban Development JSC (PVC - Mekong)	-	-	-	-
+ Vietnam Petrochemical and Fiber JSC (VNPOLY)	-	-	-	-
+ Dam Phu My Packaging Joint Stock Company	30,589,383,462	-	29,759,983,256	-
C3. Investments in other entities:	***20,502,000,000***	***(16,902,000,000)***	***20,502,000,000***	***(16,902,000,(***
+ Petroleum Information Technology Telecom Automation JSC (PAIC)	3,600,000,000		3,600,000,000	
+ Ut Xi Aquatic Products Processing JSC	16,902,000,000	(16,902,000,000)	16,902,000,000	(16,902,000,(
Total	**9,515,091,383,462**	**(16,902,000,000)**	**5,435,261,983,256**	**(16,902,000,(**

VI- Additional information for the items presented in the Consolidated Balance Sheet

8 - Increase, decrease in tangible fixed assets :

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Cost						
As at 01/01/2024	**2,384,536,207,719**	**8,201,928,995,827**	**95,865,490,744**	**266,855,312,776**	**625,629,717,888**	**11,574,815,724,954**
Purchases for the year	12,170,808,815	23,588,152,149	9,902,741,256	18,800,054,052	343,634,223	64,805,390,495
Transfer from construction in progress						-
Other increases/decreases						-
Decreased due to State audit's recommendation						-
Asset revaluation	(3,690,501,736)	306,480,000		(165,000,000)	5,657,709,980	2,108,688,244
Disposals		(128,128,000)	(3,637,315,480)	(3,862,755,703)		(7,628,199,183)
As at 31/12/2024	**2,393,016,514,798**	**8,225,695,499,976**	**102,130,916,520**	**281,627,611,125**	**631,631,062,091**	**11,634,101,604,510**
Accumulated depreciation						
As at 01/01/2024	**1,722,856,979,618**	**6,912,081,872,887**	**77,553,365,260**	**223,229,742,374**	**484,895,112,286**	**9,420,617,072,425**
Charge for the year	81,979,125,061	241,152,965,249	3,348,116,599	20,942,359,957	18,832,784,777	366,255,351,643
Disposals		(128,128,000)	(2,856,933,168)	(3,862,755,703)		(6,847,816,871)
Other increases/decreases						-
Decreased due to State audit's recommendation						-
Transfer to investment property						-
Disposals		(2,111,828)			(107,815,241)	(109,927,069)
As at 31/12/2024	**1,804,836,104,679**	**7,153,104,598,308**	**78,044,548,691**	**240,309,346,628**	**503,620,081,822**	**9,779,914,680,128**
Net book value						
As at 01/01/2024	**661,679,228,101**	**1,289,847,122,940**	**18,312,125,484**	**43,625,570,402**	**140,734,605,602**	**2,154,198,652,529**
As at 31/12/2024	**588,180,410,119**	**1,072,590,901,668**	**24,086,367,829**	**41,318,264,497**	**128,010,980,269**	**1,854,186,924,382**

VI- Additional information for the items presented in the Consolidated Balance Sheet

9 - Increase, decrease in finance lease assets :

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
Cost						
Opening balance (01/01/2024)						
- Additions						
- Repurchase financial leased assets						
- Disposals						
Closing balance (31/12/2024)						
Accumulated depreciation						
Opening balance (01/01/2024)						
- Charge for the year						
- Repurchase financial leased assets						
- Disposals						
Closing balance (31/12/2024)						
Net book value						
Opening balance (01/01/2024)						
Closing balance (31/12/2024)						

VI- Additional information for the items presented in the Consolidated Balance Sheet

10 - Increase, decrease in intangible assets :

Items	Land use rights	Patent	Trademarks	Computer software	Others	Total
Cost						
As at 01/01/2024	**863,853,207,162**	**159,315,893,074**		**124,443,757,903**	**34,486,794,395**	**1,182,099,652,534**
- Purchase for the year				2,511,698,840	510,000,000	3,021,698,840
- Internally generated assets						-
- Transfer from construction in progress						-
- Reclassification						-
- Other increases/decreases	36,342,070,618				(633,744,000)	35,708,326,618
- Disposals						-
As at 31/12/2024	**900,195,277,780**	**159,315,893,074**		**126,955,456,743**	**34,363,050,395**	**1,220,829,677,992**
Accumulated depreciation						
As at 01/01/2024	**59,423,935,740**	**159,315,893,074**		**114,556,463,660**	**14,556,224,296**	**347,852,516,770**
- Internal transferring						
- Charge for the year	5,908,407,570			4,320,128,551	3,764,448,228	13,992,984,349
- Other increases/decreases						-
- Disposals						-
- Reclassification					(124,675,694)	(124,675,694)
As at 31/12/2024	**65,332,343,310**	**159,315,893,074**		**118,876,592,211**	**18,195,996,830**	**361,720,825,425**
Net book value						
As at 01/01/2024	**804,429,271,422**	-		**9,887,294,243**	**19,930,570,099**	**834,247,135,764**
As at 31/12/2024	**834,862,934,470**	-		**8,078,864,532**	**16,167,053,565**	**859,108,852,567**

VI- Additional information for the items presented in the Consolidated Balance Sheet

11 - Increases, decreases in investment properties :

	Opening balance (01/01/2024)	Increase	Transfer from intangible assets	Decrease	Closing balance (31/12/2024)
Cost	**317,953,542,202**		-	-	**317,953,542,202**
- Land use rights	99,499,152,000				99,499,152,000
- Architectural structure	218,454,390,202				218,454,390,202
Accumulated depreciation	**127,496,896,631**	**9,683,746,961**	-	-	**137,180,643,592**
- Land use rights	13,681,075,533	1,005,683,039			14,686,758,572
- Architectural structure	113,815,821,098	8,678,063,922			122,493,885,020
- Buildings and land use rights					
- Infrastructure					
Net book value	**190,456,645,571**		-	-	**180,772,898,610**
- Land use rights	85,818,076,467	(1,005,683,039)	-	-	84,812,393,428
- Architectural structure	104,638,569,104	(8,678,063,922)	-	-	95,960,505,182
- Buildings and land use rights					
- Infrastructure					

12. Taxes and other receivables from/payables to the state budget

- Payables to the state budget

	Opening balance (01/01/2024)	Payable during the year	Paid during the year	Decrease from divestment	Closing balance (31/12/2024)
- Value added tax	1,672,755,904	13,656,257,329	13,203,771,935		2,125,241,298
- Value added tax for import goods	-	15,076,106,065	15,076,106,065		-
- Special consumption tax	-				-
- Export/Import tax	-	82,790,987,639	82,790,987,639		-
- Corporate income tax	837,901,261	107,026,891,583	64,714,670,263		43,150,122,581
- Personal income tax	3,166,251,825	81,790,461,190	78,604,434,401		6,352,278,614
- Natural resources tax	330,451,200	3,886,810,080	3,883,183,440		334,077,840
- Land & housing tax, land rental charges	-	5,241,716,227	5,241,716,227		-
- License tax	-	20,000,000	20,000,000		-
- Foreign Contractor Tax	-	56,868,382	56,868,382		-
- Fees, charges and other payables	119,763,601	278,143,063	383,156,664		14,750,000
Total	**6,127,123,791**	**309,824,241,558**	**263,974,895,016**	**0**	**51,976,470,333**

- Receivables from the state budget

	Opening balance (01/01/2024)	Receivable during the year	Received during the year	Closing balance (31/12/2024)
- Corporate income tax	39,716,859,964		39,716,859,964	0
- Personal income tax	1,569,317,521		1,569,317,521	0
Total	**41,286,177,485**	**0**	**41,286,177,485**	**0**

VI- Additional information for the items presented in the Consolidated Balance Sheet

13. Prepayments	31/12/2024	01/01/2024
a. Current	8,847,530,205	33,978,366,057
- Prepayment related to assets held under operating lease;	0	0
- Establishment cost;	0	0
- Goodwill	0	0
- Tools and dies issued for consumption;	486,973,306	4,395,293,493
- Others	8,360,556,899	29,583,072,564
b. Non-current	67,439,702,684	57,616,661,429
- Prepayment related to assets held under operating lease;		
- Establishment cost;	0	0
- Goodwill	0	0
- Tools and dies issued for consumption;	18,838,234,364	22,592,700,959
- Others	48,601,468,320	35,023,960,470
c. Lợi thế thương mại		
Total	76,287,232,889	91,595,027,486

14. Loans and obligations under finance leases	31/12/2024	01/01/2024
a. Short-term loans	3,422,025,863,029	-
b. Long-term loans	-	-
Total	3,422,025,863,029	-

15. Trade payables	31/12/2024	01/01/2024
a. Short-term trade payables	688,886,512,753	768,442,429,490
Technip Italy S.p.A	6,241,005,205	13,896,504,050
CMC Technology And Solution Company Limited		6,854,085,000
Green Leaf International Company Limited	6,644,636,920	6,329,324,980
Duc Giang Lao Cai Chemicals Limited Company	2,421,954,349	
Food Security Solutions DMCC	5,164,456,320	
Trieu Kim Trading Service Company Limited	1,576,770,840	
Techchem Resin Co., Ltd	2,984,945,940	
ATA Engineering Solutions Company Limited	4,647,022,380	
Kent Service Provider Company Limited	2,280,960,000	
Others	656,924,760,799	741,362,515,460
- In which, trade payables to related parties	*519,038,200,931*	*558,494,574,134*
Cơ quan Tập đoàn (CQTD)		
Vietnam Petroleum Institute (VPI)		
Petro Vietnam Gas Joint Stock Corporation (PVGas)	*465,343,001,586*	*485,400,818,467*
Petro Vietnam Security Service Joint Stock Company	*1,006,506,517*	
PTSC Phu My Port Joint Stock Company	*3,427,348,215*	*1,708,113,736*
PetroVietnam Technical Services Corporation (PTSC)	*1,217,415,714*	
Dam Phu My Packaging Joint Stock Company	*48,043,928,899*	*63,782,261,381*
PVI Holdings		*6,219,891,282*
Vietnam Petrochemical and Fiber JSC (VNPOLY)		*1,383,489,268*

16. Accrued Expenses	31/12/2024	01/01/2024
a. Short-term	164,354,088,518	239,514,869,880
- Overhaul of fixed assets		
- Expenses in cessation period		
- Severance allowance fund		
- Gas transportation expenses		
- Others	164,354,088,518	239,514,869,880
b. Long-term	0	0
- Overhaul of fixed assets		
- Expenses in cessation period		
- Severance allowance fund		
- Others		
Total	164,354,088,518	239,514,869,880

17. Other payables	31/12/2024	01/01/2024
a. Current	26,996,864,871	71,840,876,194
- Surpluses in assets awaiting solution	0	
- Health insurance	-132,094	
- Social insurance	16,736,109	
- Trade union fee	37,719,822	
- Short-term deposits received	8,183,464,932	7,558,772,997
- Others	18,759,076,102	64,282,103,197
b. Non-current	2,807,058,000	2,219,808,500
- Long-term deposits received	2,807,058,000	2,219,808,500
- Others	0	
Total	29,803,922,871	74,060,684,694

18. Unearned Revenue	31/12/2024	01/01/2024
a. Short-term	18,181,819	18,181,819
- Revenue received in advance	18,181,819	18,181,819
- Revenue arising from customer loyalty programme		
- Others		
b. Long-term	0	0
- Revenue received in advance	0	0
- Revenue arising from customer loyalty programme		
- Others		
Total	18,181,819	18,181,819

19. Provisions	31/12/2024	01/01/2024
a. Short-term	253,973,730,976	8,176,000,000
- Provision for product warranty		
- Provision for construction warranty		
- Provisions for enterprise restructuring		
- Other payable provision (Overhaul of fixed assets...)	253,973,730,976	8,176,000,000
b. Long-term	0	102,177,312,389
- Provision for product warranty		
- Provision for construction warranty		
- Provisions for enterprise restructuring		
- Other payable provision (Overhaul of fixed assets...)	0	102,177,312,389
Total	253,973,730,976	110,353,312,389

VI- Additional information for the items presented in the Consolidated Balance Sheet

21 - Equity:

21.1 - Equity movement reconciliation table:

	Owner's contributed capital	Other owner's capital	Treasury shares	Foreign exchange reserve	Investment and development fund	Other equity funds	Share premium	Retained earnings	Non-controlling interests	Total
A	1	2	3	4	5	6	7	8	9	10
Balances as at 01/01/2024	3,914,000,000,000	-	(2,296,824,120)	-	4,599,179,502,370	-	21,179,913,858	2,838,340,934,833	174,796,246,903	11,545,199,773,844
Profit for the period								593,892,856,653	16,523,430,981	610,416,287,634
Stock fund purchased in the year										-
Distributions from retained earnings								(123,085,529,581)	(3,375,509,856)	(126,461,039,437)
Dividends paid								(782,668,520,000)	(10,525,000,000)	(793,193,520,000)
Other receive										-
Transferring										-
Distributions to funds										-
Other increases/decreases										-
Balances as at 31/12/2024	3,914,000,000,000	-	(2,296,824,120)	-	4,599,179,502,370	-	21,179,913,858	2,526,479,741,905	177,419,168,028	11,235,961,502,041

VI- Additional information for the items presented in the Balance Sheet

20. Deferred tax assets and deferred tax liabilities

20	**Deferred tax assets**	**12/31/2024**	**01/01/2024**
	- Deferred tax assets related to deductible temporary differences	73,905,277,954	59,981,494,127
	- Deferred tax assets related to unused taxable losses		
	- Deferred tax assets related to unused taxable incentives		
	- Revert deferred tax assets recognised from previous years		
	Total	**73,905,277,954**	**59,981,494,127**
20	**Deferred tax liabilities**	**12/31/2024**	**01/01/2024**
	- Deferred tax liabilities arising from taxable temporary differences		
	- Revert deferred tax liabilities recognised from previous years		
	- Deferred tax liabilities	132,540,000,000	132,540,000,000
	Total	**132,540,000,000**	**132,540,000,000**
21	**Detail of capital contribution**	**12/31/2024**	**01/01/2024**
	- State capital	2,332,042,530,000	2,332,042,530,000
	- Others	1,581,957,470,000	1,581,957,470,000
	Total	**3,914,000,000,000**	**3,914,000,000,000**
	* Amount of bonds converted into shares during the year		
	* Number of treasury shares	65,740	65,740
21	**Owner's capital transactions and dividends, profits declaration**	**12/31/2024**	**01/01/2024**
	- Owner's capital		
	+ Opening balance of Capital contribution	3,914,000,000,000	3,914,000,000,000
	+ Capital contribution increase in the year		
	+ Capital contribution decrease in the year		
	+ Closing balance of Capital contribution		
	- Dividends, profits declared		
	Total	**3,914,000,000,000**	**3,914,000,000,000**
21	**Dividend**		
	- Dividends declared after the end of the quarterly accounting period		
	+ Dividends declared on common stock:	782,668,520,000	
	+ Dividends declared on preferred stock:		
	- Unrecorded cumulative preferred stock dividends		
22	**Share**	**12/31/2024**	**01/01/2024**
	- Number of shares registered for issuance	391,400,000	391,400,000
	** Par value of outstanding shares:*	10,000	10,000
22	**Corporate funds**	**12/31/2024**	**01/01/2024**
	- Investment and development fund	4,599,179,502,370	4,599,179,502,370
	- Other equity funds		-
	* Purpose of distributions and using corporate funds		
22	**Income and expenses, gain or losses are recognized directly in Equity in accordance with the provisions of specific**		
22	**Funding sources**	**12/31/2024**	**01/01/2024**
	- Funding granted during the year	-	-
	- Non-business expenses		
	- Funding as at the end of the period		

VI- Additional information for the items presented in the Income statement

Unit: VND

1	**Revenue**	**Quarter 4/2024**	**Quarter 4/2023**
	Sales of merchandise and services	**3,166,512,759,228**	**3,410,805,751,549**
	In which:		
	- Sales of finished goods	3,166,512,759,228	3,410,805,751,549
	Revenue from locally-produced goods	2,506,501,963,278	2,758,002,719,007
	Revenue from import goods	660,010,795,950	652,803,032,542
2	**Sale deductions**	**2,474,437,005**	**28,984,739,435**
	In which:		
	+ Sales discount	2,474,437,005	28,984,739,435
	+ Sales rebates		
	+ Sales return		
	+ VAT payable (Direct method)		
	+ Special consumption tax		
	+ Export tax		
	Net revenue from goods sold and services rendered	**3,164,038,322,223**	**3,381,821,012,114**
	In which: + Net sales of finished goods	3,164,038,322,223	3,381,821,012,114
	Net revenue from locally-produced goods	2,504,027,526,273	2,729,951,442,072
	Net revenue from import goods and proprietary trading	660,010,795,950	651,869,570,042
3	**Cost of sales**	**Quarter 4/2024**	**Quarter 4/2023**
	- Cost of locally-produced goods	2,120,764,938,097	2,392,950,492,426
	- Cost of import goods and proprietary trading	650,468,194,912	656,591,556,322
	- Cost of finished goods sold		
	- Cost of services rendered		
	- Net book value of assets and investment property sold		
	- Operating cost of investment property		
	- Cost of over-used and lost inventories		
	- Non-capitalised overhead production costs		
	- Provision for inventory devaluation		
	Total	**2,771,233,133,009**	**2,807,679,684,183**
4	**Financial Income**	**Quarter 4/2024**	**Quarter 4/2023**
	- Bank and loan interest	120,005,994,177	173,568,544,006
	- Interest from bonds, commercial bills		
	- Dividends and profits received	324,000,000	288,000,000
	- Foreign currency trading income		
	- Realised foreign exchange gain	9,280,552,977	1,936,241,131
	- Unrealised foreign exchange gain		
	- Interest on instalment sales		
	- Other financial income		-656,000,000
	Total	**129,610,547,154**	**175,136,785,137**
5	**Financial Expenses**	**Quarter 4/2024**	**Quarter 4/2023**
	- Interest expense	25,512,074,107	4,352,665,281
	- Settlement discount, interest on instalment purchase		
	- Loss on sale of investments		
	- Foreign currency trading expense		
	- Realise foreign exchange loss	5,282,536,426	6,093,517,492
	- Unrealise foreign exchange loss		
	- Provision for impairment of investments	0	2,270,130,322
	- Other financial expenses		
	Total	**30,794,610,533**	**12,716,313,095**

6	Other Income	Quarter 4/2024	Quarter 4/2023
	- Sale, disposal of fixed assets		
	- Asset revaluation		
	- Penalties		
	- Tax reduction		
	- Insurance compensation		
	- Others	6,561,800,646	4,852,115,203
	Total	**6,561,800,646**	**4,852,115,203**
7	**Other Expenses**	**Quarter 4/2024**	**Quarter 4/2023**
	- Asset revaluation		
	- Penalties		
	- Others	4,864,616,294	8,202,274,391
	Total	**4,864,616,294**	**8,202,274,391**
8	**Selling expenses and general and administration expenses**	**Quarter 4/2024**	**Quarter 4/2023**
	a. General and administration expenses	**203,374,631,239**	**149,542,446,955**
	Administration staff costs	26,134,383,884	37,111,870,480
	Depreciation and amortisation	9,138,163,590	8,287,487,328
	Research and development expenses	50,000,000,000	
	Others	118,102,083,765	104,143,089,147
	b. Selling expenses	**221,733,778,706**	**228,046,491,776**
	Salary and other benefits for sale staff	28,811,915,600	20,142,983,931
	Transportation, loading, unloading and storages	64,770,281,555	68,118,812,411
	Advertisement, marketing, promotion and customer service	67,926,267,737	85,729,370,942
	Social security	14,173,652,000	7,213,277,107
	Trademark	599,104,295	1,040,360,271
	Others	45,452,557,519	45,801,687,114
	Total	**425,108,409,944**	**377,588,938,731**
9	**Production cost by nature**	**Quarter 4/2024**	**Quarter 4/2023**
	Raw materials and consumables	1,902,354,044,405	1,755,214,305,520
	Labour	160,257,328,677	148,452,106,761
	Depreciation and amortisation	95,477,115,859	102,845,409,900
	Out-sourced services	326,640,531,246	212,796,668,971
	Other monetary expenses	169,931,595,008	140,883,890,714
	Total	**2,654,660,615,196**	**2,360,192,381,866**
10	**Current corporate income tax expense**	**Quarter 4/2024**	**Quarter 4/2023**
	- Corporate income tax expense based on taxable profit in the current year	43,980,721,124	(27,345,134,245)
	- Adjustments for corporate income tax expense in previous years to the current year		
	Total	**43,980,721,124**	**(27,345,134,245)**
11	**Deferred corporate income tax expense**	**Quarter 4/2024**	**Quarter 4/2023**
	- Taxable temporary differences	(14,811,289,836)	34,503,805,960
	Total	(14,811,289,836)	34,503,805,960

VII- Additional information for the items presented in the Cash flow statement

34	- Non-cash transactions affecting the Cash flow statement and amounts of cash held by the Enterprise but not used	Quarter 4/2024	Quarter 4/2023
34.1	**- Purchasing property by receiving debts directly related to the property or through a finance leasing transaction**		
	- Acquire an enterprise through the share issue		
	- Converting debt into equity		
34.2	**- Purchase and disposal of subsidiaries or other entities during the reporting period**		

	- Total purchase or disposal consideration;		
	- The purchase or disposal consideration paid in cash and cash equivalents;		
	- The cash and cash equivalents actually held in the subsidiary or other entities acquired or disposed;		
	- The portion of The value of assets and liabilities other than cash and cash equivalents in a subsidiary or other entities acquired or disposed.		
34.3	**- Present The value and reasons for large amounts of cash and cash equivalents held by The enterprise but not used due to legal restrictions or other constraints that the Enterprise must fulfill.**		

VIII - Other information

1 - Contingent liabilities, commitments, financial instruments:

2 - Subsequent events:

3 - Related party transactions and balances as at 31/12/2024

Other Receivables

PetroVietnam Trade and Services JSC	109,993,267,289
Vietnam Petrochemical and Fiber JSC (VNPOLY)	114,209,081,543

4 - Present assets, revenue, and income by segment (business or geographical segments) according to Accounting Standard No. 28 "Segment reporting"

5 - Comparable information: Explanation of fluctuations in the financial statements for the fourth quarter of 2024 that reduced profits compared to the same period in 2023 as required in Circular 96/2020/TT-BTC dated on 16 November 2020 of the Ministry of Finance:

The selling price of fertilizer products in the fourth quarter of 2024 decreased compared to the same period last year, leading to a corresponding decrease in profits.

6 - Going concern information:

7 - Other information(3)

Preparer	Chief Accountant	TP. HCM, date 14/11/25 Executive Officer
Hoang Thi Lan Anh	Le Hong Quan	Ho Thi Phuong Thao

M.S.D.N: 0301... C.T.C.P. TỔNG CÔNG PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ CÔNG TY CỔ PHẦN QUẬN 1 - TP. HỒ CHÍ MINH